



Personnel Costs

What does this mean?

These are expenses that cover income and benefits to you, as the owner of the family child care business, or for people who work in your family child care business.

How to show your expenses: Find receipts or show withdrawals related to:

Payroll records: hiring documents, direct deposit forms, total hours worked, employee pay rate, tax deductions, etc. If you use a payroll company, you may have this information contained in a regular payroll report.

- Benefits:
 - Payments made for health, dental, or vision insurance for yourself or employees.
 - Payments you made for employee retirement contributions.
 - Any expenses related to paid leave for yourself or employees (paid family leave or paid sick leave).
 - Payments for yourself or employees to attend professional development or trainings required by your state, tribe, or territory.
- Premium pay: Some child care businesses made special, additional payments to employees for continuing to work throughout the COVID-19 pandemic shutdowns in their region. This could be payment for any staff members (such as child care assistants) above their regular wages. This is sometimes called “hazard pay” or “hero pay.” If you made these payments to employees, you should have records available in payroll documents.

Staff bonuses: If your child care business made additional, bonus payments to employees, you should have records available in payroll documents.

Vaccine-related costs: If there were costs you incurred related to the COVID-19 vaccines, such as providing paid time off to employees so that they could get their vaccine and/or deal with vaccine side effects, and/or transportation to and from vaccine appointments, then you should be able to find this information in payroll records for yourself, employees, or substitute staff.



Rent, utilities, facilities, maintenance, & insurance

What does this mean?

These are expenses that cover income and benefits to you, as the owner of the family child care business, or for people who work in your family child care business.

Payments you made for your home or the location where your family child care business operates.

How to show your expenses: Find receipts or show withdrawals related to:

- Mortgage payments made.
- Rent payments made.
- Any fees related to late payments for rent or mortgage.
- Insurance: homeowners' insurance, general business liability insurance, etc.
- Utilities expenses: payments to gas company, energy company, internet provider, phone provider, and payments for water/sewer services.
- Maintenance expenses or changes made to your facility to address COVID-19 such as air filtration systems, plexiglass dividers, etc.



Personal protective equipment, cleaning, and other health and safety practices

What does this mean?

These are any payments you made for supplies or materials to keep you, employees, and children in your care safe and healthy during the COVID-19 pandemic, including personal protective equipment (PPE)

How to show your expenses: Find receipts or show withdrawals related to:

- Sanitizing wipes, bleach, hand soap, mops, spray bottles, and other cleaning and disinfecting materials.
- PPE such as face shields, masks, disposable gloves, and hand sanitizer.
- Trainings for yourself or staff on proper cleaning and disinfecting processes.
- Hiring cleaning companies, janitors, or any other cleaning service.
- Ordering background checks and health and safety training if your business had not previously accepted child care subsidies as a form of payment because you were not able to complete those required health and safety processes.



Equipment & Supplies

What does this mean?

These are any payments you made for supplies or materials to respond to the COVID-19 pandemic as a public health crisis.

How to show your expenses: Find receipts or show withdrawals related to:

- Accounting software.
- Payroll software.
- Software or materials to track and report public health data.
- Health monitoring equipment such as thermometers.
- Computers, smartphones, and/or tablets to be able to communicate with staff and families remotely, or support school-age children participate in distance learning while in your care.



Goods & Services

What does this mean?

These are any payments you made to purchase or update supplies to help run your business during the COVID-19 crisis.

How to show your expenses: Find receipts or show withdrawals related to:

- Food, snacks, beverages, and dishes, bottles, bibs, cups, silverware, and other supplies needed for meal times and drinks.
- Diapers, wipes, toilet paper, and toilet training diapers.
- Toys and games for children to play with both inside and outside.
- Cribs, crib mattresses, sheets, cots, pillows, blankets, and other materials for sleeping or napping.
- Books and workbooks.
- Craft materials.
- Licensing fees and any expenses related to maintaining a license such as fire extinguishers and smoke and CO2 alarms.



Mental Health Services

What does this mean?

These are payments you made to support your mental health, the mental health of employees, and the mental health of children in your care.

How to show your expenses: Find receipts or show withdrawals related to:

- Infant and early childhood mental health consultation if you use any of the providers contracted in your state, tribe, or territory for the children in your care. This payment may be a portion of your funding going to a network of infant and early childhood mental health providers or services where your business is located. Ask your network of providers to provide documentation of the portion of your payment that is directly related to mental health services.
- Mental health consultations for you or your employees.
- Purchases of mental health apps for you or your employees.



Past Expenses

What does this mean?

Maryland allows these grant funds to cover expenses related to COVID-19 from the declaration of the public health emergency on January 31, 2020. These expenses include child care operating expenses related to:

- Rent and mortgage and facilities
- Personal protective equipment, sanitation, and health and safety
- Equipment and supplies
- Goods and services
- Mental health services



Certifications

What does this mean?

You will be required to certify that you will do the following practices both during the application process and once you have received the funding and throughout the grant term.

You will be asked to certify that you:	What you can do:
<p>When open and providing services, you will implement policies in line with guidance and orders in Maryland and, to the greatest extent possible, implement policies in line with guidance from the U.S. Centers for Disease Control and Prevention (CDC).</p>	<p>Keep all documents and emails related to your child care business stabilization grant. Collect samples of communication of health and safety protocols you share with families. (Examples could include drop-off procedures, temperature check procedures, or mask policies.)</p>
<p>For each employee (including lead teachers, aides, and any other staff who are employed by you to work in transportation, food preparation, or other type of service), you will continue paying at least the same amount of weekly wages and maintain the same benefits (such as health insurance and retirement) for the duration of the subgrant and you will not furlough employees from the date of application submission through the duration of the grant period.</p>	<p>Keep all documents that you have related to your own pay and benefits. If you have employees, keep records of payments made or benefits provided. Keep records of hours worked, or of hours your program was in operation.</p>
<p>You will provide relief from copayments and tuition payments for the families enrolled in the child care program, to the extent possible, and prioritize such relief for families struggling to make either type of payment.</p>	<p>Keep records of payments you receive from families for providing child care throughout the period of the child care stabilization grant. If you provide financial relief to enrolled families, document all amounts of tuition forgiven.</p>